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§19–227.

- (a) In this part the following words have the meanings indicated.
- (b) “Chief executive officer” means the county executive, mayor, president, chairman, or similar official of a governmental entity.
- (c) “Financial officer” means the controller, the director of finance, or similar official of a governmental entity.
- (d) “Internal Revenue Code” means the Internal Revenue Code of 1986 and includes regulations and rulings issued under that Code.
- (e)
 - (1) “Proceeds” means money received from the sale of bonds.
 - (2) “Proceeds” includes any money deemed to be proceeds of bonds under the Internal Revenue Code.

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